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ABSTRACT

Prepared to provide a comprehensible and useable statement of the productivity of the members of the Math-Science Division at Gulf Coast Community College (GCCC), this report presents the methods and findings of a study of the income and expenditures related to each full- and part-time faculty member in the division. Following introductory material on the purposes of the study, part I describes the Math-Science Division and the courses taught in its mathematics, physical science, and biological sciences departments. Part II addresses the funding of GCCC with respect to state allocations, tuition and other sources of income, and offers information on institutional expenditures for 1978-79. Part III explains the methods used to calculate the productivity and financial efficiency of the faculty members in terms of profit (loss) statements, and presents findings for each department. Finally, part IV presents conclusions; offers suggestions for lowering the costs of laboratory classes (which when taught by full-time faculty resulted in a net loss to the division); and discusses the appropriate and inappropriate use of evaluations based on profit (loss) statements. (LAL)

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An Analysis of the Cost Efficiency of the Math-Science Division Instructional Personnel at Gulf Coast Community College

by

Sandra Y. Etheridge, Ph.D.

VC 840 141

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INTRODUCTION

In an effort to measure the productivity of the members of the mathematics-science division of Gulf Coast Community College, for the fiscal year 1978-79, a study has been made of the income and expenditures related to each full and part-time faculty member of this division. The original intention was to follow the format presented in the dissertation Analyzing the Cost-Efficiency of an Academic Department and its Instructional Personnel at the University of West Florida. (Norris, 1979) Evaluation of the form used in the dissertation with respect to the data available for Gulf Coast resulted in numerous changes in the original plan. As a result, the following presentation will bear as little resemblence to the model presented by Norris as the financing of a community college bears to the financing of a state university.

Increasing public pressure for wise use of the tax dollar, predictions of declining enrollment in colleges, and the perpetual debate about the marketability of the post-secondary degree are making institutions of the higher learning increasingly aware of the need for good fiscal management. Virtually every decision made in the institution has a price tag afixed and in this period of spiraling inflation, the price increases almost daily. As a result of these circumstances, comprehensive institutional cost studies must be available and made part of the decision making

process.

The availability of computer processed cost analysis which can be updated as often as needed is to no avail if the decision maker is not able to comprehend the meaning of the data presented or if the data is so general as to be meaningless in the reality of a given situation. According to Norris, 1979, a simple profit (loss) statement concerning the specifics of the academic department is highly comprehensible and, subsequently, utilizable by virtually any department chairman. Therefore, this presentation is based on a simple profit (loss) statement.

This form of this presentation is four parts. The first part is a brief overview of the division being studied and the courses taught in the several departments of the division. The second portion addresses the funding of Gulf Coast with respect to state and local sources, but does not address federal resources or the programs funded by these resources. In addition to funding, the second portion also presents the expenditures or the division for the fiscal year 1978-79. The third part of the presentation attempts to evaluate the productivity and financial efficiency of the division through the use of profit (loss) statements. The worksheets used to gather and organize the data for this section are to be found in the appendix. Finally, the last portion consists of summary and conclusions.

PART I

The Division

The math-science division consists of twelve full-time professors and twelve part-time instructors under the direction of a division chairman who teaches half-time. The division is unofficially broken down into three departments, but the individual departments are not recognized as separate entities nor do they have autonomous administrative personnel or clerical help. Each department has one member who acts as secretary for the purpose of simplifying the routing of departmental mail.

The mathematics department has four members who teach math exclusively and two members who spend varying amounts of time in the physical science departments. Each is classed in the department from which he receives the greater portion of his teaching load. It is this department which utilizes the majority of part-time instructors. The majority of the courses taught in mathematics earn three semester hours credit with notable exceptions being the calculus (MAC 2411-2412) which earns five hours each semester and some of the elementary math which earn four hours. A full load consists of fifteen semester hours credit each semester for members of this department.

Instructional expenses other than salaries is less in math than any of the other departments in the division. Math instruction involves very little specialized equipment and no

laboratory facilities. Because there are no laboratories to limit enrollment in certain areas such as math, the class size may approach the desired number of 36, the campus "close-out" point for most lecture classes. As a result of these factors, math courses are generally considered inexpensive to teach.

The biological sciences employ three and one half full-time professors with the half-time individual completing his load as the division chairman. The courses in this department are separated into lecture and laboratory courses, each listed and taught separately. A load in this area involves fifteen semester hours per semester or eighteen to twenty-two contact hours, whichever comes first. Because most of the professors teach several labs, the credit hour load for each is under that expected for a non-laboratory program. The majority of these professors teach twelve to fourteen credit hours in order to achieve the eighteen contact needed for a load. Unlike the math department in which each additional credit hour beyond the load limit constitutes an equivalent amount of overload, an overload generated on basis of contact utilizes a one to two ratio. For every two contact hours above the load limit, one hour of overload is assigned.

The facilities required in the teaching of biological sciences results in a considerably higher instructional expense than that experienced in mathematics. Not only the

equipment and supplies necessitated for the program, but the maintenance of the much larger physical plant needed to house the program increases costs profoundly. The laboratory class is usually smaller than the lecture class, takes a significant amount of the professors teaching allotment, and generates fewer dollars in the way of income, as indicated in the worksheets in Appendix A. A biological science lab generates one credit hour for two contact hours.

The physicasl science department employs three full-time professors, shares two with mathematics, and requires several part-time instructors. While the chemistry and physics programs have separate lecture and laboratory courses, the meteorology, geology, oceanography, astronomy, and ocean ecology courses do not have a laboratory program. The physics labs utilize two contact hour - credit hour ratios while the chemistry labs require three contact hours per credit hour.

The physical sciences is the most expensive program in the division. Much of this is due to the inability of the faculty to accumulate a very high number of credit hours, an income-generating factor in the community college system. Coupled with this high contact hour: low credit hour ratio are supplies and equipment, the physical plant to house this equipment, and the limited number of students stations in the laboratory facility.

The math-science division reflects on a small scale the

problems of the entire institution simply because it reflects the advantages of the low cost programs (mathematics), the medium cost programs (biological science), and the problems of the higher cost programs (physical science). Presumeably the same decisions made campus-wide on program availability due to expense would be reflected in part within this division.

PART II

Funding and Expenditures

As a state institution, Gulf Coast is funded at the pleasure of the legislature of the state of Florida and is allocated its portion of the funds through a formula designed by the Division of Community Colleges. This formula takes into consideration size of the institution, economic status of the catchment area served, and other probable sources of income for the specific institution. From this formula, a number of FTE are assigned Gulf Coast for a given year, and the institution is funded accordingly.

The assignment of FTE is not random. A dollar value is placed on the average FTE across the state and each discipline is given a factor relative to its cost. As a result, the most expensive programs may be rated at 1.6 times the average FTE and funded on basis of this factor. Gulf Coast is not only assigned a total number of FTE, but is specifically funded on given numbers of FTE in each department and the cost factor of each FTE. For the 1978-79 year, Gulf Coast was assigned 102 FTE in biological science, 152.8 FTE in physical science, and 226.6 FTE in mathematics. However, the dollar value for a FTE in the biological sciences, for example, at Gulf Coast may not be the same as that at another institution.

Monies assigned the institution are not designed to completely meet the financial needs of the school. Allowance

is made for anticipated revenue from tuition and other sources. In a February 7, 1980, interview, Aubrey Jefferies, Administrative Dean at Gulf Coast, explained that funds received from other revenues do not actually benefit the institution because the state deducts a like amount from the allocation for that school. While such a philosophy may kill the initiative of the financial officer of the institution, the need to conserve the tax dollar demands the procedure.

For the purposes of this study, Gulf Coast receives funds through three sources: state allocations, tuition, and "other." The state allocations for the 1978-79 fiscal year averaged $1063.26 per FTE. This figure is used in financial statements throughout the institution and will be used in this presentation. Even though the dollars actually funded for the programs under consideration were considerably higher in many cases than this figure, all the funds are placed in the general revenue account and programs are financed without regard to whether they meet or exceed the prediction. Even though this will increase the probability that the higher cost programs will show a net loss on the financial statement, it is a necessary ploy to render the analysis manageable.

The tuition for the 1978-79 year was $13 per credit hour for in-state students and $26 per credit hour for out-of-state students. Since approximately 7% of the students were out-of-state, 3% were scholarship or other fee

waiver, and 90% were in-state paying, it is necessary to incorporate the factor of 1.04 whenever tuition is utilized. (Jefferies, February 7, 1980)

Other sources of income generated from local or state sources are in the form of interest on investments, rental of college facilities, and laboratory fees. According to Dean Jefferies, the monies from interest and rentals compute to $30.68 per FTE generated. (February 12, 1980) Although this doesn't result from the actual instructional program, it is a source of revenue which is used to defray expenses of the instructional program, and should, therefore, be computed in this presentation. The laboratory fees are $6.00 per student for all biology courses, freshman chemistry, and general physics. Organic chemistry and engineering physics require $7.50 per student.

Expenditures for the institution fall under three headings: instructional salary, instructional costs, and college-wide costs. The instructional salary accounts for 17 to 72% of the course cost in math-science with the average being about 45%. This figure is concerned with the actual contracted salary of the individual and does not include the fringe benefits received by that individual.

The second area of expenditure is termed instructional cost and includes the cost of materials needed to manage the course; paper, laboratory supplies, and equipment. The salary for clerical help is included under this heading as is

the 15.2% of total salaries which represents the average fringe benefits allocated employees. In general, these costs constitute between 2 and 10% of course cost in math-science with the average at about 7%. These should be considered as direct costs on the basis that removal of the courses would end the need for the majority of these expenditures.

The college-wide costs heading represents a significant, often majority, portion of the cost of a course. In math-science this figure ranges from 24 to 75% with the average at about 48%. Although much of this heading would accrue to indirect costs, the necessity of the services it finances to the presentation of a course is defensible. This encompasses the Learning Resources Center (library), administrative salaries, student services (except those funded by student activity fees), maintenance of the physical plant, and salaries of non-instructionally related persons.

Because the costs of a course are related to such a large number of factors, many of which cannot be reduced, it is necessary to consider funding sources as the predominate way of improving the balance shown on a profit (loss) statement. Measures taken campus-wide for the purpose of reducing maintenance costs, energy consumption, general overhead will be offset by the need for increased salaries to meet the employees' needs. As a result, the cost of courses is not likely to go down, but possibly can be made to rise at a slower rate in hopes that funding increases will make up

the difference. Therefore, it is necessary to view the results of a profit (loss) statement in comparison to a total course or number of students served rather than in absolute terms of dollars and cents.

PART III

Evaluation

The evaluation of the individuals of the math-science division was taken from the data generated through the use of a worksheet, a copy of which follows, as Table 1. The actual worksheets for each full and part-time faculty may be found in the appendix.

Horizontally, the worksheet is divided into five sections. Section A which includes columns 1-7 presents general information about the courses and credits related to that particular instructor. Section B examines the three types of cost in terms of dollars per student credit hour. Section C computes the total cost involved in instruction of that course. Section D relates to funds generated from the three sources previously discussed. Section E denotes the arithmetic profit (loss) figure for each course and for the total instructional activities of that individual.

Specifically, the construction of the worksheet and the methods of calculation are as follows:

Salary - For full-time individuals, the salary is presented in two ways. The top portion of the worksheet has a salary listed which is that contracted for the normal 180 day period, exclusive of overloads and/or summer work. For the division chairman, the salary is strictly that portion related to 180 days of instructional acitivity. The bottom

portion of the full-time faculty worksheet is exclusively for overload/summer contracted salary. Part-time faculty are contracted and paid in the same manner as overload/summer assignments for full-time faculty. Part-time worksheets are denoted as part-time.

Column (1) - The courses taught by a particular faculty member are listed using the common course numbering which appears in the college catalog. Lecture and laboratory sections are treated as separate courses at Gulf Coast.

Column (2) - The number of sections of each course taught by that faculty member is listed. (Professional roster ledger)

Column (3) - The credit hour value of each course is listed and the total determined by multiplying the number of sections (2) by the credit hour value (3).

Column (4) - The enrollment is the total enrollment for all sections of that course taught by that instructor. It is determined by those students receiving a grade for the course, regardless of the grade. (Grade/semester hour analysis, 1979)

Column (5) - The total number of student credit hours earned for that course under that instructor is computed by multiplying the credit hour value (3) by the enrollment (4).

Column (6) - The value of a full time equivalent (FTE) is defined by the Division of Community Colleges as 30 credit hours. Thus, the figure in this column is generated by

dividing the total number of student credit hours earned (5) by the value 30 student credit hours/FTE.

Column (7) - The percent load represented by that course for the given instructor is determined by multiplying the number of sections of that course (2) by the credit hour value (3) and dividing the result by the total number of credit hours taught by that instructor.

Column (8) - The instructional salary per student credit hour is computed by multiplying the % load (7) converted to decimal form by the total salary and dividing the result by the total number of student credit hours (5).

Column (9) - The college and instructional cost is the sum of the instructional cost for that particular department and the college wide costs. Thus, one of four possible values will appear here.

(CA - 1 report)

Department	Instructional cost	College-wide cost	Total cost per SCH*
Mathematics	$ 1.128	$ 28.663	$ 29.791
Phy Science	4.079	28.663	32.742
Bio Science	3.459	28.663	32.122
Marine Tech	17.103	28.663	45.766

*SCH = student credit hour

Column (10) - This figure represents the total cost of instruction per student credit hour for that given course. It is the sum of columns (8) and (9). (CA - 3 report)

Column (11) - This figure represents the total cost of the course. It is calculated by multiplying the cost per student credit hour (10) by the number of student credit hours (5).

Column (12) - The funds generated from the state are

determined by multiplying the number of FTE earned for the course by the value $1063.26, the average earned by each FTE at Gulf Coast for that fiscal year. (Summary of FTE,...")

Column (13) - The tuition is computed at the rate of $13 per credit hour. The figure in the column is determined by multiplying 13/credit hour by the total number of student credit hours (5), and the result is then multiplied by the factor 1.04 which adjusts the tuition for out of state students and scholarship or fee-waiver individuals.

Column (14) - This set of figures refers to interest generated through investments and rental of facilities and to income from laboratory fees. It is determined as $30.68/FTE in interest and rental multiplied by the FTE (6) and summed with the laboratory fee for that course multiplied by the number of students enrolled (4). For non-laboratory courses, the figure is simply the $30.68 multiplied by the number of FTE (6).

Column (15) - The profit or (loss) is determined by the difference between the sum of columns (12) - (14) and the figure in column (11).

Item (16) - This value is determined by the sum of the totals of columns (12) - (14).

Item (17) - The total cost is determined by the total of values in column (11).

Item (18) - The productivity is measured in percent and is computed by dividing the total funds generated (16) by the

total cost (17) and multiplying the result by 100.

Item (19) - The net profit (loss) is determined by substracting the total cost (17) from the total funds generated (16) and reporting a positive result as profit and a negative result as (loss).

The bottom portion of the worksheet for full-time instructors and for part-time persons differ from the above description in a single column. Column (7) headed 'percent load' is altered to read "salary." This salary figure is dependent upon the credit hour value of a course multiplied by $250. (Rule Manual, 1978) Thus, a three semester hour course taught by an individual would generate earnings of 3 x $250 = $750. A laboratory course is evaluated on its credit hour earnings, regardless of the credit hour value it may receive. Thus, a three hour laboratory course may result in earnings of 1 x $250 = $250 because the laboratory course is evaluated at one credit hour.

Table 2 is a general analysis of the worksheets found in the appendix. This table describes the net profit (loss) for each instructor with respect to lectures, laboratories taught, and departments within the division. It also cites number of credit hours earned by lecture and lab with respect to department and individual with the department.

If the instructors within the division were rated from most profitable to least profitable based strictly on their full-time loads, the math faculty would hold five of the top

six slots. This is hardly a surprising development since mathematics is a low cost course in terms of instructional cost and is a high income program due to the fact that classes may reach near maximum allowed size of 36 students. The data may be a little misleading in that mathematics does not actually earn the same number of dollars as do the sciences in the original funding formula developed by the Division of Community Colleges. Yet, another factor which must be considered is the possibility that these unearned credits may be offset to some extent by the large share of the college-wide costs which math bears because it generates nearly 50% of the total credit hours earned in the division.

A ranking of the math faculty on basis of profit (loss) data and paralleled by enrollment, total credits earned, and average class size for normal loads is presented in the following table:

Instructor	Enrol	Average Class Size	Total Credits	Net Profit (loss)
3	303	33.67	978	$ 2599.46
1	246	30.75	899	2249.57
5	336	33.60	1008	1840.54
4	285	28.50	855	1210.00
2	265	29.44	869	918.72

The above data would seem to show a relative consistency if instructor 5 were deleted. Examination of this instructor's worksheet indicates the reason for this seeming discrepancy. This instructor was assigned one physical science class, a higher cost course than mathematics. Much of this additional cost is countered by the large classes

taught by this faculty member. The top instructor in the math department, according to the data presented in this report, also had the largest average class size. That the class size differed by 7/100 of a student from the average for instructor 5 renders the difference insignificant. Had instructor 5 taught only math classes and maintained that average number of students, that individual would probably have earned the top position in this ranking.

If the above instructors were being ranked on basis of student evaluations, rapidity of class fillings, respect of peers, the order would remain the same only in the number 1 position, that of instructor 3. This individual has been awarded virtually every honor a faculty member can earn on the Gulf Coast campus and is consistently renominated for these same honors by students. There is no similar order in the remaining math professors which resembles the order listed here.

A ranking of faculty in the physical sciences on basis of profit (loss) compared with enrollments in lecture and lab, average class size in lecture and lab, and total credits earned is as follows:

Instr	Enroll Lec	Lab	Av Cl Size Lec	Lab	Total Credits	Net Profit (loss)
6	274	16	27.4	16.0	836	($2064.83)
9	194	28	27.7	14.0	662	(3959.22)
7	205	36	34.2	12.0	649	(5224.00)
8	138	95	34.5	15.8	571	(5248.15)

In this particular case, the order of faculty parallels the order of total credits earned and relates inversely to the number of students taught in laboratory settings. A general trend appears to relate increased loss with increased laboratory teaching assignment, in the physical sciences. A difference of seven students in the average lecture section between the top and bottom ranking instructor is not enough to offset the fact that the top ranking instructor earns only 5.5% of an enrollment load in laboratory settings while the bottom ranking instructor earns 41% of an enrollment load in the laboratory.

Comparison of the above ranking with the ranking the instructors would earn on basis of student evaluations, peer evaluations, and awards received is not possible. In fact, the bottom two in the above list would vie for the number one position in the department and, possibly, in the division, itself. There seems to be no relation between excellence as an instructor and profit (loss) in the physical sciences.

Similarly, a ranking of faculty in the biological sciences is as follows:

Instr	Enroll Lec	Enroll Lab	Av Cl Size Lec	Av Cl Size Lab	Total Credits	Net Profit (loss)
11	211	216	35.2	21.6	849	$2326.66
12	215	184	43.0	26.3	759	183.36
13	161	151	26.8	16.8	634	(4774.37)
10	174	115	29.0	23.0	637	(7751.20)

Analysis of the biological science's ranking appears to run counter to that of the physical sciences in the relationship between enrollment in the laboratory courses and ranking in the profit (loss) column. A more detailed examination reveals a much stronger correlation between total credits earned and profit (loss) position. The individual with the greatest percentage of laboratory assignment time also had an incomparably high number of total credits for the biological sciences. Apparently, this tremendous number of additional funds generating credits was more than adequate to offset the detriment incurred in teaching a large portion of labs. The similarily of the two bottom faculty in all respects except profit (loss) is explained upon examination of the worksheets for the two in question. Instructor 13 taught only biological science, a medium cost subject. Instructor 10 incurred considerable additional cost in the three marine technology courses which, although they accounted for only 23% of the load, accounted for 33.4% of the cost.

Ranking the instructors in the biological sciences is

hampered by the fact that one of the members is the division chairman, who were he not in that position, may have yet greater student contact than presently achieved. In general, student evaluations and peer respect would precisely follow the average class size in this department, but could not be directly discerned in the profit (loss) statement.

A general observation related to Table 2 notes that only one science faculty member generated a profit in the course of the normal year which would be competitive with the balance found in mathematics. Examination of the worksheet for this individual, instructor 11, indicates a loss on each lab taught with the single exception of the course in which the number of individuals in lab averaged twenty-five. Apparently, the profit in this lab was sufficient to offset losses in the other labs taught by the instructor.

When the number of FTE assigned Gulf Coast for 1978-79 in each of the departments is compared with the number of FTE generated, the results are as follows:

Department	FTE Assigned	FTE Generated	Excess (Deficit)	Achievement Percent
Math	226.6	253.8	27.2	112%
Phy Sc	152.8	159.5	6.7	104%
Bio Sc	102.0	115.2	13.2	113%

There seems to be no problems with the division meeting the assignment given it by the Division of Community Colleges, but the assignment may not be in keeping with the

numbers of students demanding the courses. An increase in the number of high cost programs such as physical science or medium cost programs such as biological science would be balanced if the lower cost program such as mathematics were also to realize an increase in assignment. If such increases were paralleled by decreases or no change in other programs on campus which may not be experiencing such a demand, the result would be an increase in funds per unit FTE. Such an increase would put the entire math-science division in a better light on the profit (loss) balance sheet.

Unlike the universities in the state system, community colleges are not assigned a specific number of faculty dependent upon the number of FTE generated. As a result, the community college is more flexible structure, able to respond quickly to developing areas which might generate additional FTE.

PART IV

Summary and Conclusions

High cost courses (labs) taught by high cost faculty (full-time) results in a net loss to the division. The use of more part-time instructors (low-cost) or lowered salaried technicians to teach laboratory classes would result in lowering the cost of these courses through (1) the use of fewer dollars in the instructional salary, and (2) the freeing of full-time professors to teach the lecture classes, thus generating more FTE per dollar spent. Consideration must be given to those cases in which the laboratory course is highly technical and demands the expertise of the better trained individual. The numerous introductory courses do not fall in this category and would result in better fiscal management if taught by less expensive personnel.

The use of maximum allowed value for credit hours in the laboratory courses would increase the FTE generation in this high cost area without increasing the overhead incurred. Each laboratory course should be evaluated with respect to the maximum allowed credit which will transfer to the upper division in order to achieve the highest dollar value for each course.

The laboratory fees should be increased and all revenues from these funds directed specifically to the division generating the fees. This should be done without penalty, i.e., without the division being docked a like number of

dollars from the general revenue. These modest increases could help offset the fact that the higher cost programs are exceeding the assignment and are thus incurring the expense without realizing the additional funds.

Numerous other suggestions could be forthcoming if no consideration were given to maintenance of the quality of the programs. Such economically feasible steps would include (1) no laboratory experience in the first semester of a two semester sequence, (2) large lecture sections which would increase the number of FTE generated without significantly increasing the overhead, and (3) increase the utilization of the existing laboratory facilities when additional need arises rather than continue construction of additional facilities. Economic practicality and educational reality do not seem to mesh.

Can a profit (loss) statement such as that generated for each faculty member be used in a productivity study for the purpose of ranking the individual faculty within the division? When an institution must deal with the reality of reduced student population and, hence, reduced faculty, productivity input can be a valuable, but single, tool used in the reduction process. The productivity study should not be viewed as a means of seeing which faculty is more financially profitable for the institution, but rather should be used with the view for reducing obvious and unexplainable excesses in spending. A faculty member who has consistently

small classes in general education will show up as a high cost member of the division; and this, coupled with student evaluations, supervisor evaluations, and general observations may indicate a detriment to the division. On the other hand, many high cost instructors are the result of highly technical courses with limited enrollment, but courses which act as drawing cards to students.

In short, productivity studies should not be used as an excuse for tossing out the kernel and keeping the husk simply because the husk is the lighter of the two.

TABLES

Professor -A- #1

Salary

							-B- Cost/ Student Credit Hour			-C-	-D- Funds Generated/FTE			
Course	Sec.	C.H.	Enrol	T.C.	FTE	% load	Inst. Salary	College & Inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MAC1104	4	3	142	426	14.200	40.00	14.93	29.791	44.73	19052.85	15,098.29	5759.52	435.66	2240.62
MAC2411	1	5	36	180	6.000	14.73	14.73	29.791	44.52	8013.78	6,379.56	2433.60	184.08	983.46
MAC2412	1	5	21	105	3.500	16.67	25.25	29.791	55.04	5779.41	3,721.41	1419.60	107.38	(531.02)
MAT1002	1	4	17								2,410.41	919.36	69.55	(746.57)
MAC1024	1	4	30	1							5,695.08	1622.40	122.72	303.08
TOTALS		30	246	899	29.967	XXX	XXXX	XXXX	XXXX	42687.01	31,862.71	12154.71	919.39	2249.57

SAMPLE

(16) Total funds generated 44,936.58 (18) % productivity 105.27%

(17) Total cost 42,687.01 (19) Profit (loss) 2249.57

Overload/part-time/summer

Course	Sec.	C.H.	Enrol	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss
033	2	3	69	207	6.900	15.00	7.25	29.791	37.040	7666.66	7336.49	2798.64	211.69	2680.16
033	1	3	28	84	2.800	7.50	8.93	29.79	38.72	3252.48	2977.13	1135.68	85.90	946.23
2154	1	3	16	48	1.600	7.50	15.63	29.79	45.42	2179.97	1701.22	648.96	49.09	219.30
TOTALS		12	113	339	11.3	xxxx	xxxx	xxxxxx	xxxxx	13099.11	12014.84	4583.28	346.68	3845.69

Total funds generated 16944.80 % Productivity 129.36

Total Cost 13099.11 Profit (loss) 3845.69

Table 2:

General Analysis of Profit/Loss Worksheets

I. Normal Loads:		credit hours		net profit / loss		
Instructor	Department	Lect.	Lab.	Lecture	Lab	Overall
1	Math	30	-	$2249.57	-	$2249.57
2	Math	30	-	918.72	-	918.72
3	Math	30	-	2599.46	-	2599.46
4	Math	30	-	1211.00	-	1211.00
5	Math/Phy.Sci.	30	-	1840.54	-	1840.54
6	Phy. Sci.	30	2	(1398.22)	(661.61)	(2064.83)
7	Phy. Sci.	17	6	(2343.18)	(2880.82)	(5224.00)
8	Phy. Sci.	13	13	(1380.08)	(3868.07)	(5248.15)
9	Phy. Sci.	23	2	(3406.16)	(554.38)	(3959.22)
10	Phy. Sci/Bio	18	5	(6420.97)	(1330.22)	(7751.20)
11	Bio. Sci.	18	10	2220.55	106.11	2326.66
12	Bio. Sci.	14	7	875.91	(692.56)	183.36
13	Bio. Sci.	18	9	(2708.97)	(2064.33)	(4774.37)
Subtotals		301	54	($5742.75)	($11950.88)	($12693.63)
II. Overloads/Part-time						
1	Math	12	-	$3845.69	-	$3845.69
2	Math	14	-	4416.30	-	4416.30
3	Math	14	-	3001.92	-	3001.92
4	Math	6	-	1085.82	-	1085.82
5	Math/Phy.Sci.	-	-	-	-	-
6	Phy. Sci.	18	2	1500.39	34.95	1535.34
7	Phy. Sci.	2	-	(17.57)	-	(17.57)
8	Phy. Sci.	-	-	-	-	-
9	Phy. Sci.	18	-	3673.17	-	3673.17
10	Phy.Sci/Bio.	17	4	1414.15	286.09	1700.24
11	Bio. Sci.	6	2	2197.64	788.60	2986.26
12	Bio. Sci.	-	2	-	693.49	693.49
13	Bio. Sci.	3	3	214.58	1253.76	1469.03
All Part-time		91	4	26741.01	511.10	27252.11
Subtotals		201	17	$48073.10	$3567.99	$51641.09
TOTALS		502	71	$42330.35	($8382.89)	$33947.46

APPENDIX

Professor -A- #1

Salary 15905

Course	Sec.	C.H.	Enrol.	T.C.	FTE	% load	-B- Cost/ Student Credit Hour: Inst. Salary	College & Inst. cost	Total cost	-C- Course total cost	-D- Funds Generated/FTE: State	Tuition	Other	Profit(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MAC1104	4	3	142	426	14.200	40.00	14.93	29.791	44.73	19052.85	15,098.29	5759.52	435.66	2240.62
MAC2411	1	5	36	180	6.000	14.73	14.73	29.791	44.52	8013.78	6,379.56	2433.60	184.08	983.46
MAC2412	1	5	21	105	3.500	16.67	25.25	29.791	55.04	5779.41	3,721.41	1419.60	107.38	(531.02)
MAT1002	1	4	17	68	2.267	13.33	31.18	29.791	60.97	4145.89	2,410.41	919.36	69.55	(746.57)
MAT1024	1	4	30	120	4.000	13.33	17.67	29.791	47.46	5695.08	5,695.08	1622.40	122.72	303.08
TOTALS		30	246	899	29.967	XXX	XXXX	XXXX	XXXX	42687.01	31,862.71	12154.71	919.39	2249.57

(16) Total funds generated 44,936.58 (18) % productivity 105.27%

(17) Total cost 42,687.01 (19) Profit (loss) 2249.57

Overload/part-time/summer

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
MAC1033	2	3	69	207	6.900	15.00	7.25	29.791	37.040	7666.66	7336.49	2798.64	211.69	2680.16
MAT1033	1	3	28	84	2.800	7.50	8.93	29.79	38.72	3252.48	2977.13	1135.68	85.90	946.23
MAC2154	1	3	16	48	1.600	7.50	15.63	29.79	45.42	2179.97	1701.22	648.96	49.09	219.30
TOTALS		12	113	339	11.3	xxxx	xxxx	xxxxxx	xxxxx	13099.11	12014.84	4583.28	346.68	3845.69

Total funds generated 16944.80 % Productivity 129.36

Total Cost 13099.11 Profit (loss) 3845.69

Professor -A- #2

Salary 16630

-B- Cost/ Student Credit Hour

-C-

-D- Funds Generated/FTE

Course	Sec.	C.H.	Enrol.	T.C.	FTE	% load	Inst. Salary	College & Inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MAC1104	2	3	72	216	7.200	20.000	15.398	29.791	45.189	9760.82	7655.47	2920.32	220.90	1035.87
MAC2411	1	5	27	135	4.500	16.667	20.531	29.791	50.322	6793.47	4784.67	1825.20	138.06	(45.54)
MAT1002	1	4	20	80	2.667	13.333	27.716	29.791	57.507	4600.56	2835.71	1081.60	81.82	(601.43)
MAT1033	2	3	59	177	5.900	20.000	18.791	29.791	48.582	8599.01	6273.23	2393.04	181.01	248.27
MGF1113	2	3	68	204	6.800	20.000	16.304	29.791	46.095	9403.38	7230.17	2758.08	208.62	793.49
STA1014	1	3	19	57	1.900	10.000	29.175	29.791	58.996	3361.06	2020.19	770.64	58.29	(511.94)
TOTALS		30	265	869	28.967	XXXXX	XXXXX	XXXXXX	XXXX	42518.31	30799.45	11748.88	888.70	918.72

(16) Total funds generated 43,437.03

(17) Total cost 42,518.31

(18) % productivity 102.16%

(19) Profit (loss) 918.72

Overload/part-time/summer

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
MAC1104	1	3	25	75	2.500	750	10.000	29.791	39.791	2984.33	2658.15	1014.00	76.70	764.52
MAC2154	1	3	40	120	4.000	750	6.250	29.791	36.041	4324.92	4253.04	1622.40	122.72	1673.24
MAC2411	1	3	16	80	2.667	1250	15.625	29.791	45.416	3633.28	2835.71	1081.60	81.82	365.85
MAC1002	1	3	39	117	3.900	750	6.410	29.791	36.201	4235.52	4146.71	1581.84	119.65	1612.68
TOTALS		14	120	392	13.067	XXXX	XXXX	XXXXXX	XXXXX	15178.05	13893.62	5299.84	400.89	4416.30

Total funds generated 19,594.35

Total Cost 15,178.05

% Productivity 129.10%

Profit (loss) 4416.30

	-A-	-B- Cost/ Student Credit Hour			-C-	-D- Funds Generated/FTE			
Professor	#3								
Salary	17150								

Course	Sec.	C.H.	Enrol.	T.C.	FTE	% load	Inst. Salary	College & Inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MAC1114	2	3	68	204	6.800	20.000	16.814	29.791	46.605	9507.42	7230.17	2758.08	208.62	689.45
MAC2412	1	5	20	100	3.333	16.667	28.584	29.791	58.375	5837.50	3543.85	1352.00	102.26	(839.39)
MAT1002	1	4	29	116	3.867	13.333	19.712	29.791	49.503	5742.35	4111.63	1568.32	118.64	56.24
MAT1002	2	3	74	222	7.400	20.000	15.450	29.791	45.241	10043.50	7868.12	3001.44	227.03	1053.09
MAT1033	3	3	112	336	111.200	30.000	15.3125	29.791	45.104	15154.78	11908.51	4542.72	343.62	1640.07
TOTALS	9	30	303	978	32.600	XXXX	XXXXX	XXXXX	XXXXX	46285.55	34662.28	13222.56	1000.17	2599.46

(16) Total funds generated $48,885.01 (18) % productivity 105.62%

(17) Total cost 46,285.55 (19) Profit (loss) 2599.46

Overload/part-time/summer

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss)
MAC1114	1	3	12	36	1.200	750	20.833	29.791	50.624	1822.46	1275.91	486.72	36.82	(23.01)
MAC2412	1	5	11	55	1.833	1250	22.727	29.791	52.518	2888.49	1948.96	743.60	56.24	(139.69)
MAT1033	2	3	77	231	7.700	1500	6.494	29.791	36.285	8381.84	8187.10	3123.12	236.24	3164.62
TOTALS	4	14	100	322	10.733	XXXX	XXXXX	XXXXX	XXXXX	13092.79	11411.97	4353.44	329.30	3001.92

Total funds generated ~~16,094.71~~ % Productivity 122.93%

Total Cost 13,092.19 Profit (loss) 3001.92

Professor	-A- #4						-B- Cost/ Student Credit Hour			-C-	-D- Funds Generated/FTE			
Salary	16,040													
Course	Sec.	C.H.	Enrol.	T.C.	FTE	% load	Inst. Salary	College & Inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MAC1104	1	3	39	117	3.900	10.000	13.709	29.791	43.500	5089.50	4146.71	1581.84	119.65	758.70
MAC1114	2	3	49	147	4.900	20.000	21.823	29.791	51.614	7587.26	5209.97	1987.44	150.33	(239.52)
MAC2154	2	3	31	93	3.100	20.000	34.495	29.791	64.286	5978.60	3296.11	1257.36	95.11	(1330.02)
MAT1033	4	3	146	438	14.600	80.000	14.684	29.791	44.475	19480.05	15523.60	5921.76	447.93	2413.24
MGF1113	1	3	20	60	2.000	10.000	26.733	29.791	56.524	3391.44	2126.52	811.20	61.36	(392.36)
TOTALS		30	285	855	28.500	XXXXX	XXXXXXX	XXXXXX	xxxxxx	41526.85	30302.91	11559.60	874.38	1210.00

(16) Total funds generated 42,736.89 (18) % productivity 102.91%

(17) Total cost 41,526.85 (19) Profit (loss) 1210.00

Overload/part-time/summer

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
MAC1104	2	3	65	95	6.500	1500	7.692	29.791	37.483	7309.19	6911.19	1284.40	199.42	1085.82
TOTALS		3	65	95	6.500	XXXX	XXXXXX	XXXXXX XXX	XXXXX	7309.19	6911.19	1284.40	199.42	1085.82

Total funds generated 42,736.89 % Productivity 102.91%

Total Cost 41,526.85 Profit (loss) ~~1085.83~~

I-33

Professor -A- #5

Salary 17355

							-B- Cost/ Student Credit Hour			-C-	-D- Funds Generated/FTE			
Course	Sec.	C.H.	Enrol.	T.C.	FTE	% load	Inst. Salary	College & inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
AST1002	4	3	~~131~~	393	13.100	40.000	17.664	32.742	50.406	19809.56	13928.71	5313.36	401.91	(165.58)
MAE1810	1	3	21	63	2.100	10.000	27.548	29.791	57.339	3612.36	2232.85	851.76	64.43	(463.32)
MAT1024	4	3	149	447	14.900	40.000	15.530	29.791	45.321	20258.49	15842.57	6043.44	457.13	2084.65
MGF1113	1	3	35	105	3.500	10.000	16.529	29.791	46.320	4863.60	3721.41	1419.60	107.38	384.79
TOTALS	10	30	336	1008	33.600	XXXX	XXXXXX	XXXXXX	XXXX	48544.01	35725.54	13628.16	1030.85	1840.54

(16) Total funds generated 50,384.55 (18) % productivity 103.79%

(17) Total cost 48,544.01 (19) Profit (loss) 1840.54

Overload/part-time/summer

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss)
TOTALS														

Total funds generated _____ % Productivity _____

Total Cost _____ Profit (loss) _____

Professor -A- #6

Salary 16610

-B- Cost/ Student Credit Hour

-C-

-D- Funds Generated/FTE

£

Course	Sec.	C.H.	Enrol	T.C.	FTE	% load	Inst. Salary	College & Inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
GLY1010	4	3	134	402	13.400	~~37.500~~	15.494	32.742	48.236	19,390.87	~~14247.68~~	5435.04	411.11	702.96
PHY2053L	2	1	16	16	0.533	~~6.250~~	64.883	32.742	97.625	1562.00	566.72	216.32	112.35	(666.61)
PSC1341	4	3	109	327	10.900	~~37.500~~	19.048	32.742	51.790	16935.33	11589.53	4421.04	334.41	590.35)
PSC2311	1	3	13	39	1.300	9.375	39.928	32.742	72.670	2834.13	1382.24	527.28	39.88	(884.73)
PSC2341	1	3	18	54	1.800	9.375	28.837	32.742	61.579	3325.27	1913.87	730.08	55.22	(626.10)
TOTALS		32	290	838	27.933	XXXX	XXXXX	XXXXXX	XXXX	44047.60	29,700.04	11329.76	952.97	(2064.83)

(16) Total funds generated 41,982.77

(17) Total cost 44,047.60

(18) % productivity 95.31%

(19) Profit (loss) (2064.83)

Overload/part-time/summer

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss)
GLY1010	2	3	46	138	4.600	1500	10.870	32.742	43.612	6018.46	4891.00	1865.76	~~141.13~~	879.43
PHY2048L	2	1	23	23	0.767	500	21.739	32.742	54.481	1253.06	815.52	310.96	~~161.53~~	34.95
PHY2053	1	3	21	63	2.100	750	11.905	32.742	44.647	2812.76	2232.85	851.76	~~64.43~~	336.28
PSC1341	3	3	49	147	4.900	2250	15.306	32.742	48.048	7063.06	5209.97	1987.44	~~150.33~~	284.68
TOTALS		20	139	371	12.367	XXXX	XXXXXXX	XXXXXXX	XXXX	17147.34	12149.34	5015.92	517.42	1535.34

Total funds generated 18,682.68

Total Cost 17,147.34

% Productivity 108.95%

Profit (loss) ~~1535.34~~

Professor -A- #7

Salary 16,630

Cost/ Student Credit Hour -B-

-C-

-D- Funds Generated/FTE

£

Course	Sec.	C.H.	Enrol.	T.C.	FTE	% load	Inst. Salary	College & Inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
CHM1015	1	3	30	90	3.000	13.043	24.101	32.742	56.843	5115.87	3189.78	1216.80	92.04	(617.25)
CHM1045	4	3	137	411	13.700	52.174	21.111	32.742	53.853	22133.58	14566.66	5556.72	420.32	(1589.88)
CHM1046	1	2	38	76	2.533	8.696	19.028	32.742	51.770	3934.52	2693.24	1027.52	77.71	(136.05)
CHM1046L	3	2	36	72	2.400	26.087	60.254	32.742	92.996	6695.71	2551.82	973.44	289.63	(2880.82)
TOTALS		23	241	649	21.633	XXXXX	XXXXX	XXXXXX	XXXX	37,879.68	23,001.50	8774.48	879.70	(5224.00)

(16) Total funds generated 32,655.68 (18) % productivity 86.21%

(17) Total cost 37,879.68 (19) Profit (loss) (5224.00)

Overload/part-time/summer

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss)
CHM1046	1	2	14	28	0.933	500	17.857	32.742	50.599	1416.77	992.02	378.56	28.62	(17.57)
TOTALS		2	14	28	0.933	XXXXX	XXXXXXX	XXXXXX	XXXX	1416.77	992.02	378.56	28.62	(17.57)

Total funds generated 1399.21 % Productivity 98.76%

Total Cost 1416.77 Profit (loss) (17.57)

Professor -A- #8

Salary 17,795

-B- Cost/ Student Credit Hour

-C-

-D- Funds Generated/FTE

E

Course	Sec.	C.H.	Enrol	T.C.	FTE	% load	Inst. Salary	College & inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
CHM1015	2	3	84	252	8.400	23.077	16.296	32.742	49.038	12357.54	8931.38	3407.04	257.71	238.59
CHM1045L	2	1	34	34	1.133	7.692	40.260	32.742	73.002	2482.07	1204.67	459.68	238.76	(578.96)
CHM1046L	1	2	8	16	0.533	7.692	85.552	32.742	118.295	1892.72	566.72	216.32	64.35	(1045.33)
CHM2210	1	3	32	96	3.200	11.538	21.388	32.742	54.130	5196.50	3402.43	1297.92	98.18	(397.97)
CHM2210L	2	2	32	64	2.133	15.385	42.776	32.742	75.518	4833.18	2267.93	865.28	305.44	(1394.53)
CHM2211	1	4	22	88	2.933	15.385	31.110	32.742	63.852	5618.99	3118.54	1189.76	89.98	(1220.71)
CHM2211L	2	1	21	21	0.700	7.692	65.183	32.742	97.925	2056.43	744.28	283.92	178.98	(849.25)
TOTALS			(CONTINUED NEXT PAGE)											

(16) Total funds generated _____ (18) % productivity _____

(17) Total cost _____ (19) Profit (loss) _____

Overload/part-time/summer

Course	Sec.	C.H.	Enrol	T.C.	FTE	Salary	Inst. Salary	College & inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss)
TOTALS														

Total funds generated _____ % Productivity _____

Total Cost _____ Profit (loss) _____

Professor -A- #8 (cont) Cost/ Student Credit Hour -B- -C- -D- Funds Generated/FTE

Salary

Course	Sec.	C.H.	Enrol.	T.C.	FTE	% load	Inst. Salary	College & inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
NON TEACHING		3												
TOTALS	11	26	233	571	19.032	XXXXXX	XXXXXXX	XXXXXX	XXXX	34,437.43	20,235.96	7719.92	1233.40	(5248.15)

(16) Total funds generated 29,189.28 (18) % productivity 84.76%

(17) Total cost 34,437.43 (19) Profit (loss) (5248.15)

Overload/part-time/summer

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
TOTALS														

Total funds generated _____ % Productivity _____

Total Cost _____ Profit (loss) _____

Professor -A- #9

Salary 15,585

-B- Cost/ Student Credit Hour

-C-

-D- Funds Generated/FTE

E

Course	Sec.	C.H.	Enrol	T.C.	FTE	% load	Inst. Salary	College & inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MET1010	2	3	63	189	6.300	24.000	19.790	32.742	52.532	9928.55	6698.54	2555.28	193.28	(481.45)
PHY1020	3	3	79	237	7.900	36.000	23.673	32.742	56.415	13370.36	8399.75	3204.24	242.37	(1524.00)
PHY2048	1	4	36	144	4.800	16.000	17.317	32.742	50.059	7208.50	5103.65	1946.88	147.26	(10.71)
PHY2048L	1	1	12	12	0.400	4.000	51.950	32.742	84.692	1016.30	425.30	162.24	102.27	(326.49)
PHY2049	1	4	16	64	2.133	16.000	38.963	32.742	71.705	4589.12	2267.93	865.28	65.44	(1390.47)
PHY2049L	1	1	16	16	0.533	4.000	38.963	32.742	71.705	1147.28	566.72	216.32	136.35	(227.89)
TOTALS		25		662	22.067	xxxxxx	xxxxxxx	xxxxxx	xxxx	37260.11	23462.96	8950.24	886.97	(3959.22)

(16) Total funds generated 33,300.17 (18) % productivity 89.37%

(17) Total cost 37,260.11 (19) Profit (loss) (3959.22)

Overload/part-time/summer

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss)
CHM1015	2	3	72	216	7.200	1500	6.944	32.742	39.686	8572.18	7655.47	2930.32	220.90	2224.51
MET1010	3	3	74	222	7.400	2250	10.135	32.742	42,877	9518.69	7868.12	3001.44	227.03	1577.90
PHY1020	1	3	12	36	1.200	750	20.833	32.742	53.575	1928.70	1275.91	486.72	36.82	(129.25)
TOTALS				474	15.8	XXXXX	XXXXXX	XXXXXX	XXXXX	20019.57	16799.51	6408.48	484.74	3673.17

Total funds generated 23692.74 % Productivity 118.35%

Total Cost 20019.57 Profit (loss) 3673.17

51

52

Professor	-A- #10						-B- Cost/ Student Credit Hour			-C-	-D- Funds Generated/FTE			
Salary	17,295													
Course	Sec.	C.H.	Enrol.	T.C.	FTE	% load	Inst. Salary	College & inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
APB1150	3	3	90	270	9.000	39.130	25.065	32.122	57.187	15440.49	9569.34	3650.40	276.12	(1944.63)
APB1150L	3	1	73	73	2.433	13.043	30.901	32.122	63.023	4600.68	2586.91	986.96	512.64	(514.17)
BOT1010	1	3	30	90	3.000	13.043	25.064	32.122	57.186	5146.74	3189.78	1216.80	92.04	(648.12)
BOT1010L	1	1	26	26	0.867	4.348	28.923	32.122	61.045	1587.17	921.85	351.52	182.60	(131.20)
OCE1001	1	3	38	114	3.800	13.043	19.788	45.776	65.554	7473.16	4040.39	1541.28	116.58	
OMT1203	1	3	16	48	1.600	13.043	46.996	45.776	92.762	4452.58	1701.22	648.96	49.09	(2053.31)
OMT1203L	1	1	16	16	0.533	4.348	46.996	45.776	92.762	1484.24	566.72	216.33	16.35	(684.85)
TOTALS	11	23	289	637	21.333	xxxxx	xxxx	xxxxxx	xxxxxx	40185.06	22576.20	8612.24	1245.42	(7751.20)

(16) Total funds generated 32,433.86 (18) % productivity 80.71%

(17) Total cost 40,185.06 (19) Profit (loss) (7751.20)

Overload/part-time/summer

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss)
APB1150	2	3	61	183	6.100	1500	8.179	32.122	40.319	7378.38	6485.89	2474.16	187.15	1768.82
APB1150L	2	1	45	45	1.500	1500	11.111	32.122	43.233	1945.49	1594.49	608.40	316.02	303.82
BOT1010	1	3	34	102	3.400	750	7.353	32.122	39.475	4026.45	3615.08	1379.04	104.31	1071.98
BOT1010L	2	1	27	27	0.900	750	18.519	32.122	50.641	1367.31	956.93	365.04	189.61	(17.73)

(CONTINUED ON THE NEXT PAGE)

TOTALS														

Total funds generated _____ % Productivity _____

Total Cost _____ Profit (loss) _____

CONTINUED

Professor -A- #10 (cont)

Salary

-B- Cost/ Student Credit Hour

-C-

-D- Funds Generated/FTE

E

Course	Sec.	C.H.	Enrol.	T.C.	FTE	% load	Inst. Salary	College & inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
TOTALS														

(16) Total funds generated _____ (18) % productivity _____

(17) Total cost _____ (19) Profit (loss) _____

Overload/part-time/summer

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
OCB2013	2	2	38	76	2.533	1000	13.158	45.766	58.924	4478.22	2693.23	1027.52	77.71	(679.75)
OMT1204	1	4	15	60	2.000	1000	16.667	45.766	62.433	3745.98	2126.52	811.20	61.36	(746.90)
TOTALS		21	220	493	16.433	XXXX	XXXXX	XXXXXX	XXXX	22941.83	17472.55	6665.36	936.16	2132.24

Total funds generated 25074.07 % Productivity 109.29%

Total Cost 22941.83 Profit (loss) 2132.24

Professor -A- #11

Salary 14,135

-B- Cost/ Student Credit Hour

-C-

-D- Funds Generated/FTE

£

Course	Sec.	C.H.	Enrol.	T.C.	FTE	% load	Inst. Salary	College & Inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
APB1150	3	3	117	351	11.700	32.143	12.944	32.122	45.066	15818.17	12,440.14	4747.52	358.96	1726.45
APB1150L	5	1	125	125	4.167	17.857	20.193	32.122	52.315	6539.38	4,430.60	1690.00	877.84	459.06
APB2210	1	3	41	123	4.100	10.714	12.312	32.122	44.434	5465.38	4,359.37	1662.96	125.79	682.74
APB2210L	2	1	41	41	1.267	7.143	24.626	32.122	56.748	2326.67	1,453.48	554.32	287.94	(30.93)
APB2211	1	3	33	99	3.300	10.714	15.297	32.122	48.419	4694.48	3,508.76	1338.48	101.24	254.00
APB2211L	2	1	31	31	1.033	7.143	32.570	32.122	64.692	2005.45	2,005.45	1,098.35	419.12	(270.29)
PCB2063	1	3	20	60	2.000	10.714	25.240	32.122	57.362	3441.72	2,126.52	811.20	61.36	(442.64)
TOTALS					(TO BE CONTINUED ON THE NEXT PAGE)									

(16) Total funds generated _____ (18) % productivity _____

(17) Total cost _____ (19) Profit (loss) _____

Overload/part-time/summer

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss)
TOTALS														

Total funds generated _____ % Productivity _____

Total Cost _____ Profit (loss) _____

CONTINUED

Professor -A- #11 (Cont.)

Salary

Cost/ Student Credit Hour -B-

-C-

-D- Funds Generated/FTE

E

Course	Sec.	C.H.	Enrol.	T.C.	FTE	% load	Inst. Salary	College & Inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
PCB2063L	1	1	19	19	0.633	3.571	26.566	32.122	58.688	1115.07	673.04	256.88	133.42	(51.73)
TOTALS		28	427	849	28.300	XXXXX	XXXXXX	XXXXXX	XXXX	41,406.26	30,090.26	11,478.48	2164.24	2326.66

(16) Total funds generated 43,732.98 (18) % productivity 105.62%

(17) Total cost 41,406.32 (19) Profit (loss) 2326.66

Overload/part-time/summer

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course total cost	State	Tuition	Other	Profit(loss)
APB1150	2	3	69	207	6.900	1500	7.246	32.122	39.368	8149.18	7336.49	2798.64	211.69	2197.64
APB1150L	2	1	54	54	1.800	500	9.259	32.122	41.381	2234.57	1913.87	730.08	379.22	788.60
TOTALS		8	123	261	8.700	XXXXX	XXXXXX	XXXXXX	XXXXX	10,383.75	9250.36	3528.72	590.91	2986.24

Total funds generated

Total Cost 10,383.75

% Productivity

Profit (loss) 2986.24

-43-

Professor	-A- #12						-B- Cost/ Student Credit Hour			-C-	-D- Funds Generated/FTE			
Salary	14,421													
Course	Sec.	C.H.	Enrol.	T.C.	FTE	% load	Inst. Salary	College & Inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
APB1150	2	3	77	231	7.700	30.000	18.729	32.122	50.851	11746.58	8187.10	3123.12	236.24	(200.12)
APB1150L	3	1	79	79	2.633	15.000	27.832	32.122	59.954	4736.37	2799.56	1068.08	554.78	(313.95)
APB2210	1	3	53	159	5.300	15.000	13.605	32.122	45.727	7270.59	5635.28	2149.68	162.60	676.97
APB2210L	2	1	52	52	1.733	10.000	27.733	32.122	59.855	3112.46	1842.63	703.04	365.17	(201.62)
APB2211	1	3	50	150	5.000	15.000	14.421	32.122	46.543	6981.45	5316.30	2028.00	153.40	516.25
APB2211L	2	1	53	53	1.767	10.000	27.209	32.122	59.331	3144.54	1878.78	716.56	372.21	(176.99)
TOTALS		20	399	759	25.300	XXXXX	XXXXXX	XXXXX	XXXX	38,859.00	26900.48	10261.68	1880.20	183.36

(16) Total funds generated 39042.36 (18) % productivity 100.47%

(17) Total cost 38,859.00 (19) Profit (loss) 183.36

Overload/part-time/summer

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss)
APB1150L	2	1	50	50	1.667	500	10.000	32.122	42.122	2106.10	1772.45	676.00	351.14	693.49
TOTALS		2	50	50	1.667	XXXXXX	XXXXXX	XXXXXX	XXXXXX	2106.10	1772.45	676.00	351.14	693.49

Total funds generated 2799.59 % Productivity 132.93%

Total Cost 2106.10 Profit (loss) 693.49

Professor -A- #13

Salary 17,005

Course	Sec.	C.H.	Enrol.	T.C.	FTE	% load	-B- Cost/ Student Credit Hour: Inst. Salary	College & inst. cost	Total cost	-C- Course total cost	-D- Funds Generated/FTE: State	Tuition	Other	Profit(loss)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MCB2013	1	3	25	75	2.500	11.111	25.192	32.122	57.314	4298.55	2658.15	1014.00	76.70	(549.70)
MCB2013L	2	1	26	26	0.867	7.407	48.445	32.122	80.567	2094.74	921.85	351.52	182.60	(638.77)
ZOO1010	5	3	136	408	13.600	55.556	23.155	32.122	55.277	22553.02	14460.34	5516.16	417.25	(2159.27)
ZOO1010L	7	1	125	125	4.167	25.926	35.270	32.122	67.392	8424.00	4490.60	1690.00	877.84	(1425.56)
TOTALS		27		634	21.133	XXXX	XXXXXX	XXXXXXX	XXXXX	37370.31	22469.87	8571.68	1554.39	(4774.37)

(16) Total funds generated 32,595.94 (18) % productivity 87.22%

(17) Total cost 37,370.31 (19) Profit (loss) (4774.37)

Overload/part-time/summer

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss)
APB1061L	1	1	41	41	1.367	250	6.098	32.122	38.220	1567.02	1453.48	554.32	287.94	728.72
APB1150L	1	1	25	25	0.833	250	10.000	32.122	42.122	1053.05	885.70	338.00	175.56	345.51
MCB2013	1	3	18	54	1.800	750	13.889	32.122	46.011	2484.59	1913.87	730.08	55.22	214.58
MCB2013L	1	1	18	18	0.600	250	13.889	32.122	46.011	828.20	637.96	243.36	126.41	179.53
TOTALS				138	4.600	XXXX	XXXXXXX	XXXXXX	XXXXX	5932.86	4891.00	1865.76	645.13	1469.03

Total funds generated 7401.89 % Productivity 124.76%

Total Cost 5932.86 Profit (loss) 1469.03

Part-time

Professor -A- A

Salary

							Cost/ Student Credit Hour			-C-	-D- Funds Generated/FTE				E
Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss
MET1010	1	3	26	78	2.600	750	9.615	32.742	42.357	3303.85	2764.48	1054.56	79.77	594.96
MGF1113	1	3	13	39	1.300	750	19.231	29.791	30.922	1521.86	1382.24	527.28	39.88	427.54
PHY1020	1	3	29	87	2.900	750	8.621	32.742	41.363	3598.58	3083.45	1176.24	88.97	750.08
TOTALS	3	9	68	204	6.800	XXXXX	XXXX	XXXXXX	XXXX	8424.29	7230.17	2758.08	208.62	1772.58

Total funds generated 10,196.87

Total Cost 8424,29

% Productivity 121.04%

Profit (loss) 1772.58

Professor -A- B

Salary

							Cost/ Student Credit Hour			-C-	-D- Funds Generated/FTE				
Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss	
MAC1104	1	3	35	105	3.500	750	7.143	29.791	36.394	3878.07	3721.41	1419.60	107.38	1370.32	
MAT1033	1	3	51	153	5.100	750	4.902	29.791	34.693	5308.03	5422.63	2068.56	156.47	2339.63	
TOTALS	2	6	86	258	8.600	XXXX	XXXXXX	XXXXX	XXXX	9186.10	9144.04	3488.16	263.85	3709.95	

Total funds generated 12,896.05

Total Cost 9,186.10

% Productivity 140.39%

Profit (loss) 3709.95

Part-time

Professor -A- C

Salary

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	-B- Cost/ Student Credit Hour: Inst. Salary	College & Inst. cost	Total cost	-C- Course Total cost	-D- Funds Generated/FTE: State	Tuition	Other	E Profit(loss
MAC1104	1	3	23	69	2.300	750	10.870	29.971	40.661	2805.61	2445.50	932.88	70.56	643.33
MGF1113	1	3	21	63	2.100	750	11.905	29.791	41.696	2626.85	2232.85	851.76	64.43	522.19
TOTALS	2	6	44	132	4.4	XXXXX	XXXXX	XXXXX	XXXXX	5432.46	4678.34	1784.64	134.99	1165.51

Total funds generated 6597.97

Total Cost 5432.46

% Productivity 121.45%

Profit (loss) 1165.51

Professor -A- D

Salary

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	-B- Cost/ Student Credit Hour: Inst. Salary	College & Inst. cost	Total cost	-C- Course Total cost	-D- Funds Generated/FTE: State	Tuition	Other	E Profit(loss)
MAT1024	2	3	74	222	7.40	1500	6.757	29.791	36.548	8113.66	7868.12	3001.44	227.03	2982.93
MAT1033	1	3	21	63	2.10	750	11.905	29.791	41.696	2626.85	2232.85	851.76	64.43	522.19
TOTALS	3	9	95	285	9.50	XXXXX	XXXXXX	XXXXXX	XXXXX	10740.51	10100.97	3853.20	291.46	3505.12

Total funds generated 14,245.63

Total Cost 10,740.51

% Productivity 132.63%

Profit (loss) 3505.12

Part-time

Professor -A- E

Salary

Cost/ Student Credit Hour -B-

-C-

-D- Funds Generated/FTE

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course Total cost	State	Tuition	Other	E Profit(loss
MAT1024	4	4	105	420	14.00	4000	9.524	29.791	39.315	16512.30	14885.64	5678.40	429.52	4481.26
MAT1024	1	3	35	105	3.500	750	7.143	29.791	36.934	3878.07	3721.41	1419.60	107.38	1370.32
MAT1033	1	3	26	78	2.600	750	9.615	29.791	39.406	3073.67	2764.48	1054.56	79.77	825.14
TOTALS	6	22	166	603	20.100	XXXXX	XXXXX	XXXXXX	XXXX	23464.04	21371.53	8152.56	616.67	6676.72

Total funds generated 30,140.76 % Productivity 128.46%

Total Cost 23,464.04 Profit (loss) 6676.72

Professor -A- F

Salary

Cost/ Student Credit Hour -B-

-C-

-D- Funds Generated/FTE

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course Total cost	State	Tuition	Other	E Profit(loss
CHM1015	3	4	99	297	9.900	2250	7.576	32.742	40.318	11974.45	10526.27	4015.44	303.73	2870.99
CHM1045L	4	1	65	65	2.167	1000	15.385	32.742	48.127	3128.26	2304.08	878.80	456.48	511.10
TOTALS	7	13		362	12.067	XXXX	XXXXXX	XXXXXXX	XXXXX	15102.71	12830.36	4894.24	760.21	3382.10

Total funds generated 18,484.81 % Productivity 122.39%

Total Cost 15,102.71 Profit (loss) 3382.10

Part-time

Professor -A- G

Salary

							-B- Cost/ Student Credit Hour			-C-	-D- Funds Generated/FTE			E
Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss
MAC														
MAC1114	2	3	39	117	3.900	1500	12.821	29.791	42.612	4985.60	4146.71	1581.84	119.65	862.60
MAT1033	1	3	16	48	1.600	750	15.625	29.791	45.416	2179.97	1701.22	648.96	49.09	219.30
TOTALS	3	9	55	165	5.500	XXXXX	XXXXXXX	XXXXXX	XXXX	7165.57	5847.93	2230.80	168.74	1081.90

Total funds generated 8247.47 % Productivity 115.10%

Total Cost 7165.57 Profit (loss) 1081.90

Professor -A- H

Salary

							-B- Cost/ Student Credit Hour			-C-	-D- Funds Generated/FTE			E
Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss
MAT1002	1	3	17	51	1.700	750	14.706	29.791	44.677	2278.53	1807.54	689.52	52.16	270.69
TOTALS	1	3	17	51	1.700	XXXXX	XXXXXXX	XXXXXX	XXXXX	2278.53	1807.54	689.52	52.16	270.69

Total funds generated 2549.22 % Productivity 111.88%

Total Cost 2278.53 Profit (loss) 270.69

Part-time

Professor -A- I

Salary

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	-B- Cost/ Student Credit Hour: Inst. Salary	College & Inst. cost	Total cost	-C- Course Total cost	-D- Funds Generated/FTE: State	Tuition	Other	Profit(loss
MAT1002	1	3	33	99	3.30	750	7.576	29.791	37.367	3699.33	3508.76	1338.76	101.24	1249.15
TOTALS	1	3	33	99	3.300	XXXXX	XXXXXX	XXXXXXX	XXXX	3699.33	3508.76	133.76	101.24	1249.15

Total funds generated 4948.48

Total Cost 3699.33

% Productivity 133.77%

Profit (loss) 1249.15

Professor -A- J

Salary

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	-B- Cost/ Student Credit Hour: Inst. Salary	College & Inst. cost	Total cost	-C- Course Total cost	-D- Funds Generated/FTE: State	Tuition	Other	Profit(loss
MAT1024	1	3	27	81	2.700	750	9,259	29,791	39,050	3163.05	2870.80	1095.12	82.84	885.71
TOTALS	1	3	27	81	2.700	XXXX	XXXXXX	XXXXXXX	XXXX	3163.05	2870.80	1095.12	82.84	885.71

Total funds generated 4048.76

Total Cost 3163.05

% Productivity 128.00%

Profit (loss) 885.71

Part-time

Professor -A- K

Salary

Cost/ Student Credit Hour -B-

-C-

-D- Funds Generated/FTE

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss E
MET1010	3	3	81	243	8.100	2250	9.259	32.742	42.001	10206.24	8612.41	3285.36	248.51	1940.04
TOTALS	3	9	81	243	8.100	XXXXX	XXXXXX	XXXXXXX	XXXXX	10206.24	8612.41	32,85.36	248.51	1940.04

Total funds generated 12,146.28

Total Cost 10,206.24

% Productivity 119.01%

Profit (loss) 1940.04

Professor -A- L

Salary

Cost/ Student Credit Hour -B-

-C-

-D- Funds Generated/FTE

Course	Sec.	C.H.	Enrol.	T.C.	FTE	Salary	Inst. Salary	College & Inst. cost	Total cost	Course Total cost	State	Tuition	Other	Profit(loss E
MGF1113	1	3	39	117	3.90	750	6.140	29.791	36.201	4235.55	4146.71	1581.84	119.65	1612.65
TOTALS	1	3	39	117	3.900	XXXXXX	XXXXXX	XXXXXX	XXX	4235.55	4146.71	1581.84	119.65	1612.65

Total funds generated 5848.20

Total Cost 4235.55

% Productivity 138.07%

Profit (loss) 1612.65

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